

Presented by:
Board of Equalization

*Free Class for
Tobacco Retailers*

SELLING CIGARETTES *and* TOBACCO *in* CALIFORNIA

You'll learn

- What licenses and permits are needed
- What brands can be sold in California
- When flavored cigarettes became illegal
- What to expect during an inspection
- What records to maintain
- When tobacco products may be seized
- How to avoid fines and penalties
- What are the rights of taxpayers
- And much more . . .

*Get Informed,
Be Prepared!*

Sacramento Region

December 19, 2012
9:00 a.m. - 11:00 a.m.

Location

Sierra Health Foundation
1321 Garden Highway
Sacramento, CA 95833
(Free Parking)

Register online @

www.boe.ca.gov/sutax/tpsched.htm
or call 1-916-322-8536



The location is accessible to the disabled.
If you require special assistance, please call 1-916-322-8536.

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